

# 2008 California SSMC Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

**Part I Income Adjustment Worksheet****Section A – Income**

	<b>A</b> Taxpayer One (taxable amounts from your original federal return)	<b>B</b> Taxpayer Two (taxable amounts from your original federal return)	<b>C</b> Adjustments	<b>D</b> Adjusted Federal Amounts (using the same rules applicable to spouses)
<b>7</b> Wages, salaries, tips, etc. . . . .	<b>7</b>			
<b>8</b> Taxable interest income . . . . .	<b>8</b>			
<b>9</b> Ordinary dividends. (b) TP1 _____ (b) TP2 _____ . . . . . (a)				
<b>10</b> Taxable refunds, credits, offsets of state and local income taxes . . . . .	<b>10</b>			
<b>11</b> Alimony received . . . . .	<b>11</b>			
<b>12</b> Business income or (loss) . . . . .	<b>12</b>			
<b>13</b> Capital gain or (loss) . . . . .	<b>13</b>			
<b>14</b> Other gains or (losses) . . . . .	<b>14</b>			
<b>15</b> Total IRA distributions. (a) TP1 _____ (a) TP2 _____ . . . . . (b)				
<b>16</b> Total pensions and annuities. (a) TP1 _____ (a) TP2 _____ . . . . . (b)				
<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	<b>17</b>			
<b>18</b> Farm income or (loss) . . . . .	<b>18</b>			
<b>19</b> Unemployment compensation . . . . .	<b>19</b>			
<b>20</b> Social security benefits. (a) TP1 _____ (a) TP2 _____ . . . . . (b)				
<b>21</b> Other income . . . . .	<b>21</b>			
<b>22 Total.</b> Combine line 7 through line 21 in column D. Go to Section B . . . . .	<b>22</b>			

**Section B – Adjustments to Income**

<b>23</b> Educator expenses . . . . .	<b>23</b>			
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . .	<b>24</b>			
<b>25</b> Health savings account deduction . . . . .	<b>25</b>			
<b>26</b> Moving expenses . . . . .	<b>26</b>			
<b>27</b> One-half of self-employment tax . . . . .	<b>27</b>			
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>			
<b>29</b> Self-employed health insurance deduction . . . . .	<b>29</b>			
<b>30</b> Penalty on early withdrawal of savings . . . . .	<b>30</b>			
<b>31</b> Alimony paid . . . . .	<b>31</b>			
<b>32</b> IRA deduction . . . . .	<b>32</b>			
<b>33</b> Student loan interest deduction . . . . .	<b>33</b>			
<b>34</b> Tuition and fees deduction . . . . .	<b>34</b>			
<b>35</b> Domestic production activities deduction . . . . .	<b>35</b>			
<b>36</b> Add line 23 through line 35 in column D . . . . .	<b>36</b>			
<b>37 Total.</b> Subtract line 36 from line 22 in column D. Enter the amount here and on Form 540, 540A, or 540NR (Long and Short), line 13. . . . .	<b>37</b>			

**Part II Adjustments to Federal Itemized Deductions**

**38** Federal itemized deductions. Add the amounts on each taxpayer's federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28. Enter the amount here and on line 38, Schedule CA (540) . . . . . **38**

**Note:** Apply the 7.5% limitation rule to your federal adjusted gross income to arrive at the amount for line 4. Apply the 2% limitation rule to your adjusted gross income to arrive at the amount for line 27. There are other itemized deductions that are also subject to the 2% limitation rule and some itemized deductions are subject to an overall limitation rule. See federal Publication 17, Your Federal Income Tax, Part Five, Standard Deduction and Itemized Deductions.